

STATE OF IOWA
DEPARTMENT OF COMMERCE
UTILITIES BOARD

IN RE: MIDAMERICAN ENERGY COMPANY	DOCKET NO. 199 IAC 33.5 (WRU-99-31-156)
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ORDER ACCEPTING MANUAL

(Issued February 10, 2000)

On November 18, 1999, MidAmerican Energy Company (MidAmerican) filed with the Utilities Board (Board) its cost allocation manual for the year ending December 31, 1998. The filing was made pursuant to 199 IAC 33.5 and the Board's October 5, 1999, "Order Denying Waiver," in Docket No. WRU-99-31-156. In that docket, the Board denied MidAmerican's request for waiver of the requirement to file a cost allocation manual because its nonutility revenues in FERC accounts 415/417 equaled over 6 percent of operating revenues as reported in FERC account 400. Rule 33.5 provides that a cost allocation manual shall be filed if revenues recorded in FERC accounts 415 and 417 exceed 3 percent of a utility's operating revenues as recorded in FERC account 400. No objections to the cost allocation manual were filed.

The cost allocation manual addresses the information required in 199 IAC 33.5(1)"a" through "j." All of MidAmerican's nonutility activities in Iowa are listed, along with a description and location of those activities. All corporate and administrative functions incidental to the provision of nonutility service are also listed

together with an identification of the assets and expenses involved in the provision of nonutility services.

The manual further describes the cost assignment methodology and assignment rational implemented by MidAmerican. A direct assignment methodology is used wherever costs can be specifically assigned between utility and nonutility and uses positive time reporting. Finally, MidAmerican describes its assignment basis and allocation factors for common costs.

The Board finds the manual generally complies with the Board's rules. Therefore, the manual will be accepted and the Board will not schedule an oral presentation pursuant to 199 IAC 33.5(2)"d."

IT IS THEREFORE ORDERED:

The cost allocation manual filed by MidAmerican Energy Company on November 18, 1999, is accepted.

UTILITIES BOARD

/s/ Allan T. Thoms

/s/ Susan J. Frye

ATTEST:

/s/ Judi K. Cooper
Executive Secretary, Deputy

/s/ Diane Munns

Dated at Des Moines, Iowa, this 10th day of February, 2000.